

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
24-20147-CR-LEIBOWITZ/AUGUSTIN-BIRCH

Case No. _____

26 U.S.C. § 7206(2)

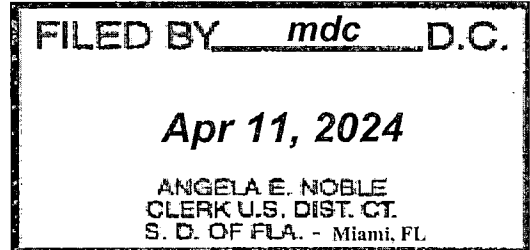
18 U.S.C. § 401(3)

UNITED STATES OF AMERICA

vs.

BEATRIZ TOLEDO,
a/k/a "Betty Toledo,"
a/k/a "Beatriz Sardinas,"

Defendant.



INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At all times material to this Indictment:

Internal Revenue Service Tax Forms and Procedures

1. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for enforcing and administering the tax laws of the United States of America and collecting taxes owed to the United States.

2. A United States Individual Income Tax Return, Form 1040, ("Form 1040"), was an income tax return filed with the IRS in the name of an individual taxpayer that reported, among other items, the taxpayer's income, deductions, and credits, to determine the amount of federal tax owed by, or the amount of the federal tax refund claimed by, the taxpayer.

3. The Form 1040 "Paid Preparer" field required an individual who received compensation for preparing another individual's tax return to provide his or her name, signature, firm name, and firm address on the tax return.

4. The IRS permitted taxpayers to claim certain tax credits that increased the amount of refund owed or decreased the amount of taxes owed, such as:

- a. The Residential Energy Credit, which allowed taxpayers to claim a credit for qualified energy-saving expenses incurred as improvements to a residence. Taxpayers who claimed the Residential Energy Credit were required to submit IRS Form 5695 documenting those expenses to submit with their Form 1040.

5. The IRS Schedule A was a form for individuals to report and itemize their deductions from their taxable income, including for state and local sales taxes paid, charitable contributions, and impairment-related work expenses. As a general matter, an itemized deduction on a Schedule A allowed a taxpayer to increase the amount of refund owed to the taxpayer or decrease the amount of taxes owed to the IRS.

6. Schedule C, "Profit or Loss from Business (Sole Proprietorship)" ("Schedule C"), was an IRS form that was attached to a Form 1040, when applicable, and was used by taxpayers to report gross receipts, expenses, and profit or loss from a business operated by the taxpayer as a sole proprietorship. The net figure reported on a Schedule C, whether profit or loss, was a component of the taxpayer's adjusted gross income and was reported on Form 1040.

7. The IRS allowed individual taxpayers to file their tax returns electronically ("e-file") by filing online directly or through a tax preparation business.

The Defendant and Related Entities

8. Immigration and Tax Service Group LLC ("ITS") was a company incorporated under the laws of Florida, with its principal place of business located at 4410 W. 16th Avenue, Suite 13, Hialeah, Florida.

9. Defendant **BEATRIZ TOLEDO**, a/k/a “**Betty Toledo**,” a/k/a “**Beatriz Sardinas**,” a resident of Miami-Dade County, Florida, was the registered agent and authorized member of ITS, the sole tax return preparer at ITS, and an individual who charged fees for preparing individual income tax returns for others.

The Permanent Injunction Against the Defendant

10. On or about July 15, 2009, the United States filed a civil suit in the Southern District of Florida in which it sought a permanent injunction barring **TOLEDO** from preparing false tax returns.

11. On or about July 14, 2010, **TOLEDO** personally signed a joint motion for entry of a permanent injunction by consent with the United States that barred **TOLEDO** from, among other things:

- a. “Engaging in any conduct subject to penalty under 26 U.S.C. § 6694, including but not limited to preparing any part of a return, amended return, or claim for refund that includes an unreasonable position, including, without limitation, inflated claims for the deduction of business or employee expenses”;
- b. “Assisting or aiding others to evade the payment of taxes or to prepare false or fraudulent federal income tax returns”; and
- c. “Engaging in conduct subject to penalty under 26 U.S.C. § 6701, i.e., preparing or assisting others in preparing any document (i) that is to be used in connection with any material matter arising under the internal revenue laws and (ii) that Sardinas... know[s] will (if so used) result in understating the income tax liability of another person.”

12. The injunction also required **TOLEDO** to “within thirty (30) days of this order, enroll in a tax preparation course approved by the United States. The parties have selected Basic (Part I) Income Tax Course offered by The Income Tax School. Within 120 days, she will complete the course and certify to the Court that she has complied with this provision.”

13. The injunction expressly warned **TOLEDO** that if she “violate[d] this injunction, [she] may be found to be in contempt of court and may be sanctioned or imprisoned.”

14. On or about July 26, 2010, United States District Judge Marcia G. Cooke of the Southern District of Florida signed and entered a permanent injunction against **TOLEDO** containing the stipulated provisions in paragraphs 11 and 12 above, among others (Case No. 09-cv-21987-COOKE).

COUNTS 1-15
Aiding and Assisting the Preparation of False Tax Returns
(26 U.S.C. § 7206(2))

1. The General Allegations section of this Indictment is re-alleged and incorporated by reference as though fully set forth herein.

2. On or about the dates specified below, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

BEATRIZ TOLEDO,
a/k/a "Betty Toledo,"
a/k/a "Beatriz Sardinias,"

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of Forms 1040, individual and joint, and accompanying schedules and forms, for the tax years and taxpayers specified in each count below, among others, which were false and fraudulent as to material matters, in that they represented that the taxpayers had received income and were entitled to claim the deductions and credits specified below, whereas, as the defendant then and there knew, the taxpayers had not received the reported income and were not entitled to claim the deductions or credits in the claimed amounts:

Count	Approximate Date Tax Return Filed	Tax Year	Taxpayer(s)	False and Fraudulent Tax Credit/Deduction Claimed; Approximate Dollar Amount
1	February 10, 2018	2017	L.B.	Form 5695 – Residential Energy Credit – \$5,858; Schedule A – Sales Tax Deduction – \$24,028
2	March 6, 2018	2017	P.S.; D.B.	Form 5695 – Residential Energy Credit – \$14,568; Schedule A – Sales Tax Deduction – \$29,825
3	March 20, 2018	2017	N.B.	Form 5695 – Residential Energy Credit – \$6,458; Schedule A – Sales Tax Deduction – \$22,111
4	March 24, 2018	2017	A.P.; G.P.	Form 5695 – Residential Energy Credit – \$6,456; Schedule A – Sales Tax Deduction – \$30,477
5	February 12, 2019	2018	P.S.; D.B.	Form 5695 – Residential Energy Credit – \$25,000; Schedule A – Sales Tax Deduction – \$13,484; Schedule A – Other Itemized Deductions – \$28,333
6	March 15, 2019	2018	L.B.	Form 5695 – Residential Energy Credit – \$11,250; Schedule A – Sales Tax Deduction – \$9,442; Schedule A – Other Itemized Deductions – \$18,184
7	April 9, 2019	2018	A.P.; G.P.	Form 5695 – Residential Energy Credit – \$22,558; Schedule A – Sales Tax Deduction – \$15,244
8	January 29, 2020	2019	H.G.	Form 5695 – Residential Energy Credit – \$7,298; Schedule A – Sales Tax Deduction – \$11,195; Schedule A – Other Itemized Deductions – \$16,372; Schedule C – Total Expenses – \$14,893
9	February 1, 2020	2019	P.S.	Form 5695 – Residential Energy Credit – \$3,109; Schedule A – Sales Tax Deduction – \$11,225; Schedule A – Other Itemized Deductions – \$11,580; Schedule C – Total Expenses – \$33,013
10	February 4, 2020	2019	P.S.; D.B.	Form 5695 – Residential Energy Credit – \$20,545; Schedule A – Sales Tax Deduction – \$13,044; Schedule A – Other Itemized Deductions – \$39,211

Count	Approximate Date Tax Return Filed	Tax Year	Taxpayer(s)	False and Fraudulent Tax Credit/Deduction Claimed; Approximate Dollar Amount
11	March 9, 2020	2019	A.G.	Form 5695 – Residential Energy Credit – \$9,585; Schedule A – Sales Tax Deduction – \$1,525
12	February 15, 2021	2020	P.S.	Form 5695 – Residential Energy Credit – \$10,726; Schedule A – Sales Tax Deduction – \$9,286; Schedule A – Other Itemized Deductions – \$12,450
13	March 31, 2021	2020	A.G.	Form 5695 – Residential Energy Credit – \$24,585; Schedule A – Sales Tax Deduction – \$12,375; Schedule A – Other Itemized Deductions – \$28,462
14	February 5, 2022	2021	H.G.	Form 5695 – Residential Energy Credit – \$24,588; Schedule A – Sales Tax Deduction – \$2,229; Schedule A – Other Itemized Deductions – \$28,636
15	March 8, 2022	2021	P.S.	Form 5695 – Residential Energy Credit – \$7,955; Schedule A – Sales Tax Deduction – \$1,428; Schedule A – Other Itemized Deductions – \$20,795

In violation of Title 26, United States Code, Section 7206(2).

COUNT 16
Contempt of Court
(18 U.S.C. § 401(3))

From in or around April 2016, through in or around April 2021, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

BEATRIZ TOLEDO,
a/k/a “Betty Toledo,”
a/k/a “Beatriz Sardinas,”

did knowingly and willfully, and in disobedience and resistance to a lawful order and command of the United States District Court for the Southern District of Florida, that is, a Permanent Injunction issued in Miami, Florida, on or about July 26, 2010, in the case of *United States v.*

Alberto Alem, et al., Case No. 09-cv-21987-COOKE, violate the Permanent Injunction, in that the defendant (a) engaged in preparing any part of a return, amended return, or claim for refund that included an unreasonable position, including, inflated claims for the deduction of business or employee expenses; (b) assisted and aided others to evade the payment of taxes and prepared false and fraudulent federal income tax returns; (c) prepared or assisted others in preparing any document used in connection with any material matter arising under the internal revenue laws with knowledge that it would understate the income tax liability of another person; and (d) failed to enroll in, complete, and certify to the Court that she had completed a tax preparation course approved by the United States.


In violation of Title 18, United States Code, Section 401(3).

A TRUE BILL

FOREPERSON

 for:

MARKENZY LAPOINTE
UNITED STATES ATTORNEY



WILL J. ROSENZWEIG
ASSISTANT UNITED STATES ATTORNEY

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

UNITED STATES OF AMERICA

CASE NO.: _____

v.
BEATRIZ TOLEDO,
a/k/a "Betty Toledo,"
a/k/a "Beatriz Sardinias," _____ /

CERTIFICATE OF TRIAL ATTORNEY**Court Division** (select one)

☒ Miami ☐ Key West ☐ FTP
☐ FTL ☐ WPB

Superseding Case Information:

New Defendant(s) (Yes or No) _____

Number of New Defendants _____

Total number of new counts _____

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.
2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. §3161.
3. Interpreter: (Yes or No) No
List language and/or dialect: _____
4. This case will take 6 days for the parties to try.
5. Please check appropriate category and type of offense listed below:

(Check only one)	(Check only one)
I <input type="checkbox"/> 0 to 5 days	<input type="checkbox"/> Petty
II <input checked="" type="checkbox"/> 6 to 10 days	<input type="checkbox"/> Minor
III <input type="checkbox"/> 11 to 20 days	<input type="checkbox"/> Misdemeanor
IV <input type="checkbox"/> 21 to 60 days	<input checked="" type="checkbox"/> Felony
V <input type="checkbox"/> 61 days and over	
6. Has this case been previously filed in this District Court? (Yes or No) No
If yes, Judge _____ Case No. _____
7. Has a complaint been filed in this matter? (Yes or No) _____
If yes, Magistrate Case No. _____
8. Does this case relate to a previously filed matter in this District Court? (Yes or No) _____
If yes, Judge _____ Case No. _____
9. Defendant(s) in federal custody as of _____
10. Defendant(s) in state custody as of _____
11. Rule 20 from the _____ District of _____
12. Is this a potential death penalty case? (Yes or No) No
13. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to August 8, 2014 (Mag. Judge Shaniek Maynard? (Yes or No) No
14. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to October 3, 2019 (Mag. Judge Jared Strauss? (Yes or No) No
15. Did this matter involve the participation of or consultation with Magistrate Judge Eduardo I. Sanchez during his tenure at the U.S. Attorney's Office, which concluded on January 22, 2023? No
16. Did this matter involve the participation of or consultation with now Magistrate Judge Marta Fulgueira Elfenbein during her tenure at the U.S. Attorney's Office, which concluded on March 5, 2024? No

By: _____

Will J. Rosenzweig

Assistant United States Attorney

Court ID No. A5502698

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: Beatriz Toledo, a/k/a "Betty Toledo," a/k/a "Beatriz Sardinas"

Case No: _____

Count #s: 1-15

Aiding and Assisting in the Preparation of False Tax Returns

Title 26, United States Code, Section 7206(2)

*** Max. Term of Imprisonment: 3 Years**

*** Mandatory Min. Term of Imprisonment (if applicable): N/A**

*** Max. Supervised Release: 1 Year**

*** Max. Fine: \$250,000**

Count #: 16

Contempt of Court

Title 18, United States Code, Section 401(3)

*** Max. Term of Imprisonment: Life Imprisonment**

*** Mandatory Min. Term of Imprisonment (if applicable): N/A**

*** Max. Supervised Release: 5 Years**

*** Max. Fine: \$250,000**